




1. All governing authorities of taxing entities within Whitfield County shall be authorized by this Court for the immediate and temporary collection of taxes based upon the 2023 Whitfield County Tax Digest, as the last approved tax digest. The 2023 Digest shall be increased by ten (10%) percent per parcel, shall further be amended to include all sales and splits of property and shall further be amended to include all real growth or decline as a result of physical changes as of January 1, 2024, not otherwise reflected therein. Finally, all current exemptions shall be applied.
2. Each taxing authority shall, as provided by Georgia law and the "Taxpayer's Bill of Rights" set a millage rate for collection purposes upon this temporary digest and thereafter send tax bills, giving not less than sixty (60) days for payment thereof as required by law.
3. As requested by the Governing Authority of Whitfield County and pursuant to **OCGA §48-5-295.1**, a performance review audit shall be conducted by the Georgia Department of Revenue as provided by statute.
4. Once the 2024 Whitfield County Tax Digest is approved for collection by the Georgia Department of Revenue, amended tax bills may be prepared and mailed if necessary to ensure that the correct amount is taxed to each parcel.
5. This Court shall retain jurisdiction to issue any appropriate order necessary to enforce the Court's Order allowing the temporary collection of taxes.

It is SO ORDERED, this 7<sup>th</sup> day of October, 2024.

  
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Hon. Walter J. Matthews, Senior Judge

Walter J. Matthews, Senior Judge  
Superior Courts of Georgia

*Barbara Bailey*  
CLERK OF  
SUPERIOR COURT  
FILED & RECORDED  
WHITFIELD COUNTY, GA  
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